

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

PUBLIC SERVICES – Commercial Taxes Department – Allegation petition by M/s Gopal Automobiles, Akividu against the Commercial Tax Officer, Akividu – Departmental Proceedings initiated against Sri R.V. Prasad Rao, formerly Commercial Tax Officer, Akividu – Charges framed – Explanation submitted – Enquiry Officer appointed – Enquiry Report submitted – Punishment imposed – Appeal petition filed – Exonerated – Orders – Issued.

REVENUE (VIG.I) DEPARTMENT

G.O. (Rt.) No. 84 .

Dt.18.01.2011.

Read the following:-

- 1) CCT's Ref. No.V1/1160/2007, dt.16.06.2010.
- 2) Sri R.V. Prasad Rao, CTO appeal petition, dt.17.07.2010.

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ORDER:

In the reference first read above, the Commissioner of Commercial Taxes, A.P., Hyderabad has imposed a punishment of stoppage of two increments without cumulative effect (recovery of the amount equal to the two increments from the gratuity of the individual as he is going to retire from service on 31.08.2010) against Sri R.V. Prasad Rao, formerly Commercial Tax Officer, Akividu (Retd.) on the allegation that he has not followed the procedure for specific audit of the business premises of M/s Gopal Automobiles, Akividu as required under AP VAT Audit Manual, he failed to give credit of tax to a tune of Rs.33,296/-, etc.,

2) And whereas in the reference second read above, Sri R.V. Prasada Rao, Commercial Tax Officer filed appeal petition before the Government stating that he has strictly followed the instructions issued by the Commissioner of Commercial Taxes from time to time and there was no deviation from the instructions issued by the superior authorities in all aspects. In respect of completion of assessment by adopting the correct payment details, he has submitted that the assessment of the dealer for the year 2004-2005 was completed based on the information available in the relevant record at that point of time. The missing credits of alleged payments were not at all recorded in the relevant registers. Thus the alleged payment details were not at all available at the time of finalizations of assessment by him. This fact was also subsequently certified by the successor Commercial Tax Officer. Hence, the completion of assessment by him at the relevant point of time, based on the record was correct and he was not at fault. The mistake of not giving credit has not been noticed by the department till the requisition for supply of "C" Form was made by the dealer. Upon the filing of requisition for the issue of "C" Form, verification of record made by the then Assistant Commercial Tax Officer (CA) resulted is known that the dealer paid tax for the month of March of 2005 in a piece-meal manner. Then the Assistant Commercial Tax Officer (CA) himself made the entries in the Ledger and took up rectification of assessment under Rule 50 of the APGST Rules. It was accepted and standard practice for over five decades. In the instant case also the mistake in the assessment was rectified by his successor who issued revised demand notice. Had the dealer brought it to his notice under Rule 50 of the APGST Rules during his period, he would have rectified the omission.

3) Sri R.V. Prasada Rao, Commercial Tax Officer while explaining about his ill-health, has requested the Government to set aside the punishment imposed by the Commissioner of Commercial Taxes.

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4) Government, after careful examination of the matter in detail, decide to exonerate the appellant Sri R.V. Prasad Rao, Commercial Tax Officer (Retd.) from the punishment imposed by the Commissioner of Commercial Taxes, A.P., Hyderabad. Accordingly, the punishment imposed by the Commissioner of Commercial Taxes i.e., recovery of the amount equal to the stoppage of two increments with out cumulative effect from the gratuity of the individual is set aside.

5) The Commissioner of Commercial Taxes shall take necessary action accordingly.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

ASUTOSH MISHRA
PRINCIPAL SECRETARY TO GOVERNMENT

To
Sri R.V. Prasad Rao, Commercial Tax Officer (Retd.)
Through the Commissioner of Commercial Taxes,
A.P., Hyderabad.
The Commissioner of Commercial Taxes, A.P., Hyderabad.
The District Treasury Officer, Guntur.
The Director of Treasuries & Accounts, A.P., Hyderabad.
The Accountant General, A.P., Hyderabad.
File/SF/SCs.

// FORWARDED :: BY ORDER //

SECTION OFFICER